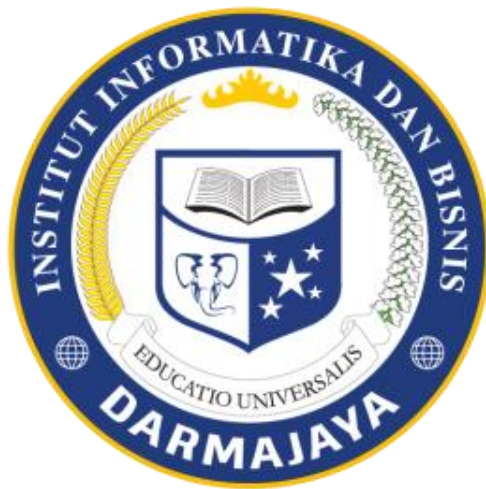


# **PRACTICAL WORK REPORT**

## **ANALYSIS OF FINANCIAL RATIOS TO MEASURE FINANCIAL PERFORMANCE IN VINGROUP CORPORATE**

**PERIODS 2017 – 2019**



**Arranged by :**

**Fibi Rizki Herdianti**

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**FACULTY OF ECONOMIC AND BUSINESS**

**INSTITUTE INFORMATICS AND BUSINESS DARMAJAYA**

**BANDAR LAMPUNG**

**2021**

**ENDORSEMENT PAGE**

**STUDENT MOBILITY PRACTICAL WORK REPORT**

**ANALYSIS OF FINANCIAL RATIOS TO MEASURE FINANCIAL**

**PERFORMANCE IN VINGROUP CORPORATE**

**PERIODS 2017 - 2019**

Arranged by:

**Fibi Rizki Herdianti**

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Is eligible to be accepted

Approve,

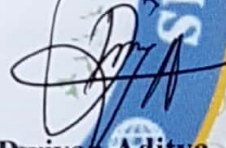
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Which states,

Bandar Lampung, Sept, 27<sup>th</sup> 2021

**Fibi Rizki Herdianti**

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## **SUMMARY**

The development of the economic world with the increasing number of competition in the business world, it encourages business people who have an interest in the development of a company to feel it is very necessary to know the financial condition of the company. The company's financial condition can be seen from the company's financial statements which consist of a balance sheet, income statement, cash flow and other financial reports. We can see the good or bad a financial company by using financial ratio analysis.

Vingroup Corporate started out as a food-processing company founded by Vuong in Ukraine in 1993. The Group is a market leader across a wide range of consumer-facing business segments. Vingroup has now invested heavily in Technology and Industrials segments to expand its ecosystem in the Industry 4.0 era. In making this report author will analyze the financial ratios to see the financial performance of Vingroup Corporate.

## ACKNOWLEDGEMENTS

Praise and thank author pray to Allah SWT because of his blessings that have given health so that author can finish Student Mobility program at the University of Economics and Law, which was held on August, 23<sup>rd</sup> 2019 to December, 26<sup>th</sup> 2019, and can finish this practical report work with the title **“ANALYSIS OF FINANCIAL RATIOS TO MEASURE FINANCIAL PERFORMANCE IN VINGROUP CORPORATE PERIODS 2017 - 2019”** on time.

This report can finish well because of support from various parties, and not forgetting to thank:

1. Allah SWT, for the blessing, grace, healthy, and knowledge he gave to author.
2. Parents who already have full support and prayers to author.
3. Mr. Ir. Firmansyah Y. Alfian, MBA., MSc as the Rector of the Institut Informatika dan Bisnis Darmajaya.
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5. Mr. Toni Nurhadianto, S.E., M.Sc as the Head of Accounting Department of the Institut Informatika dan Bisnis Darmajaya.
6. Mr. Muhammad Dwiyan Aditya, S.Pd.,M.Pd as the Head of International Office of the Institut Informatika dan Bisnis Darmajaya.
7. Student Mobility period 9 friends, who are compact, and members of International Office who helps implement student exchange program.
8. Edo Iman Tauhid who motivate me, pray for me and give me full support.
9. Alfyyah Ulfah Zahiroh and Ingrid Linggawati Ganajaya who has been there for me while we were together in Vietnam.
10. All parties that I can not mention one by one, and have helped me finish this report.

11. Last but not least, I wanna thank ME. I wanna thank me for believing in me, I wanna thank me for doing all this hard work, I wanna thank me for having no days off, I wanna thank me for never quitting.

Recognizing that there are still many deficiency and mistake in the preparation and language used. Criticism and suggestions from readers are really help for the improvement of this report. I hope this report will give advantage for all of us.

Bandar Lampung, July, 31<sup>st</sup> 2021

**Fibi Rizki Herdianti**

**NPM. 181212010**

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# CHAPTER I

## INTRODUCTION

### 1.1 Background of The Research

Companies are generally founded with purpose of making a profit. In this uncertain economic era, profit-based companies are required to innovate more to achieve the specified target. The development of the economic world with the increasing number of competition in the business world, it encourages business people who have an interest in the development of a company to feel it is very necessary to know the financial condition of the company.

The company's financial condition can be seen from the company's financial statements which consist of a balance sheet, income statement, cash flow and other financial reports. In general, size that often used to assess whether success or failure the management of a company is by looking at the profits earned by the company. We can see the good or bad a financial company by using financial ratio analysis. Ratio analysis often used because it is the fastest method to be applied in the performance of a company, it can also produce information that will be easier to read and interpret.

Researcher is interested in choosing Vingroup because it is the largest conglomerate in Vietnam. It is focusing on technology industry, real estate development, retail, and services ranging from healthcare to hospitality. The goal to be achieved with this research is to determine the financial performance of Vingroup Corporate using financial ratio analysis.

### 1.2 Scope of The Research

Practical work is an action of what has been learned while at the university and do it into practice in the workplace, this course is required for undergraduate students who have met certain requirements. Practical work is required because it will be very helpful after graduation, so that students become accustomed in the workplace and not surprised.

Practical work is a mandatory task when exchanging program to the University of Economics and Law Vietnam. This report discusses about the financial performance of Vingroup Corporate by analyzing their financial ratios.

### **1.3 Use of The Research**

#### **1.3.1 Benefits**

##### **1. Benefit for Students**

It can be a learning tools for students in implementing the knowledge they get from the university, and train students to enter working environment.

##### **2. Benefit for IIB Darmajaya**

Students are able to emphasize the existence of universities as the institutions that are able to produce students who are ready to be used by companies.

##### **3. Benefit for Companies**

Open job opportunities for student.

#### **1.3.2 Purpose**

Measure the performance of the Vingroup Corporate periods 2017-2019 from its financial ratios.

### **1.4 Place and Time of Implementation**

Student mobility program was held on August 26, 2019 to December 26, 2019 at the Faculty of Economics, University of Economics and Law, Vietnam.

### **1.5 Systematic of Writing**

Systematics of writing is made in order to get an overview and facilitate understanding of this report. Systematics of writing in this report can be divided into five chapters with the following systematics:

## **CHAPTER I INTRODUCTION**

This chapter is described about background, scope of the research, benefits and purpose of practical work program, place and time of implementation of practical work program, and systematics of writing.

## **CHAPTER II GENERAL DESCRIPTION OF THE COMPANY**

This chapter is about description of the company, company history, company vision and mission, main line of the business/ activities of the company, company location, and organizational structure.

## **CHAPTER III COMPANY PROBLEM**

This chapter discusses the problems faced by the company and how to solve the problems.

## **CHAPTER IV RESULTS AND DISCUSSION**

This chapter discusses the results of author's analysis regarding the analysis of financial ratios of the company performance of Vingroup Corporate

## **CHAPTER V CONCLUSION AND SUGGESTION**

This chapter contains conclusion provided by author from the results of the report conducted and suggestion from the analysis of financial ratios on the performance of Vingroup Corporate.

## CHAPTER II

### GENERAL DESCRIPTION OF THE COMPANY

#### 2.1 Company History

Vingroup Corporate started out as a food-processing company founded by Vuong in Ukraine in 1993. The company was moved to Vietnam in 2000 as Vuong wished to contribute to the development of his home country. In 2013, he became the first Vietnamese to make it into the Forbes rankings of the world's wealthiest people. In its early days, Vingroup focused on developing hospitality, commercial, and residential properties under the Vinpearl and Vincom brands (General Information, 2017).<sup>1</sup>

Vingroup has both a long history and a strong track record of establishing new businesses (Corporate Profile, 2018).<sup>2</sup> The Group is a market leader across a wide range of consumer-facing business segments. Vingroup has now invested heavily in Technology and Industrials segments to expand its ecosystem in the Industry 4.0 era. Vingroup Joint Stock Company (“Vingroup” or “The Group”) is one of the largest listed companies in Vietnam as measured by market capitalization. With its long-term vision of sustainability, Vingroup has initially focused on developing hospitality, commercial, and residential properties under the Vinpearl and Vincom brands. Today, Vingroup competes in five business segments: property, hospitality and entertainment, consumer retail, social infrastructure services, and industrial (Annual report, 2017).<sup>3</sup> The company has enhanced its brand cachet by targeting its Vincom shopping malls and Vincom Village residential areas at affluent customers.

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<sup>1</sup> General Information, “PRESERVING THE STARTUP MINDSET”.

<sup>2</sup> ‘Vietnamese People Living in France’ <<http://www.uakron.edu/dotAsset/1545229.pdf>>.

<sup>3</sup> Lisa. Gitleman, ‘濟無No Title No Title No Title’, *Paper Knowledge . Toward a Media History of Documents*, 2014.

## **2.2 Vision and Mission of The Company**

### **2.2.1 Vision**

With the goal of market leadership and sustainable development, Vingroup aims to become one of the most respected companies not only in Vietnam but also in the region. We will achieve this goal by improving production quality and service levels, by improving the quality of life for the Vietnamese people, and by raising the reputation of the nation in the world.

### **2.2.2 Mission**

#### **Customers**

Vingroup will provide products and services that meet international standards while reflecting the customs and cultural values of Vietnam. Products and services must anticipate changes and lead the trends.

#### **Shareholders and Business Partners**

The Company will uphold a spirit of cooperation, emphasizing mutual development and respect for partners by emphasizing the creation of long-term sustainable value.

#### **Employees**

Vingroup will maintain a dynamic, creative, and respectful work environment that enables employees to achieve their maximum potential.

#### **Vietnamese Society**

The Company will demonstrate its corporate social responsibility by harmonizing its corporate goals with the values of the communities in which it does business.

## **2.3 Main Line of Business/ Activities of The Company**

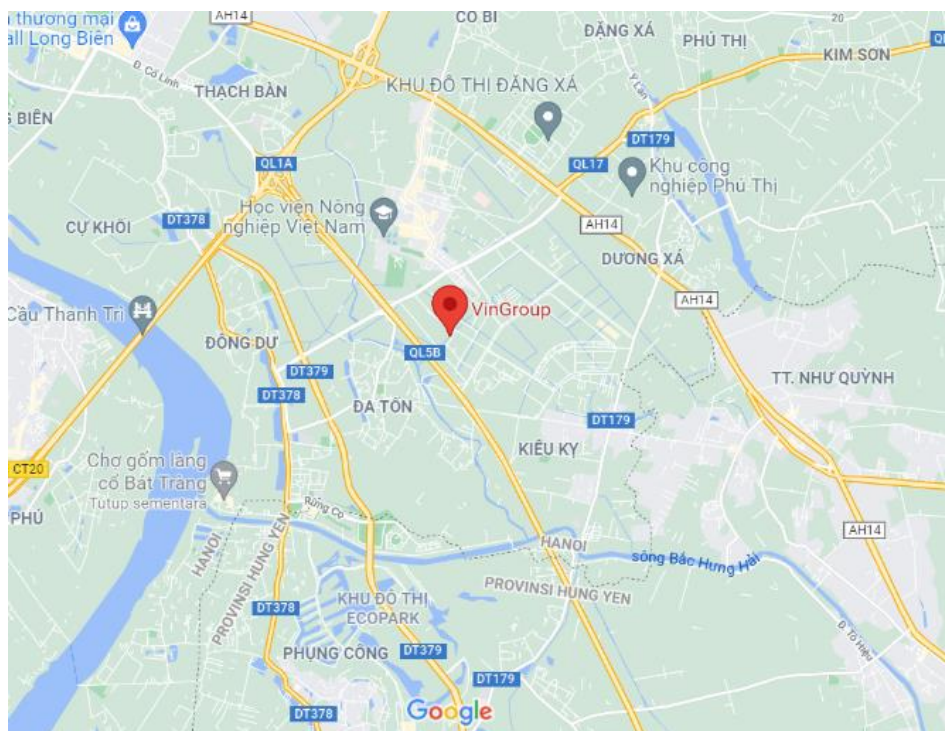
Vingroup is one of the biggest private conglomerate in Asia with a market capitalization value of around US \$16 billion. As a multi-sector corporation, Vingroup focuses on three main areas: technology, industrials, property – services. Vingroup continues to pioneer and lead consumer trends in each of its businesses introducing Vietnamese consumers to a brand new, modern life-

style with international-standard products and services. Vingroup has created a respected, well-recognized Vietnamese brand and is proud to be one of the nation's leading private enterprises.

## 2.4 Company Location

The company is headquartered Vinhomes Riverside, Long Bien District, Hanoi, Vietnam.

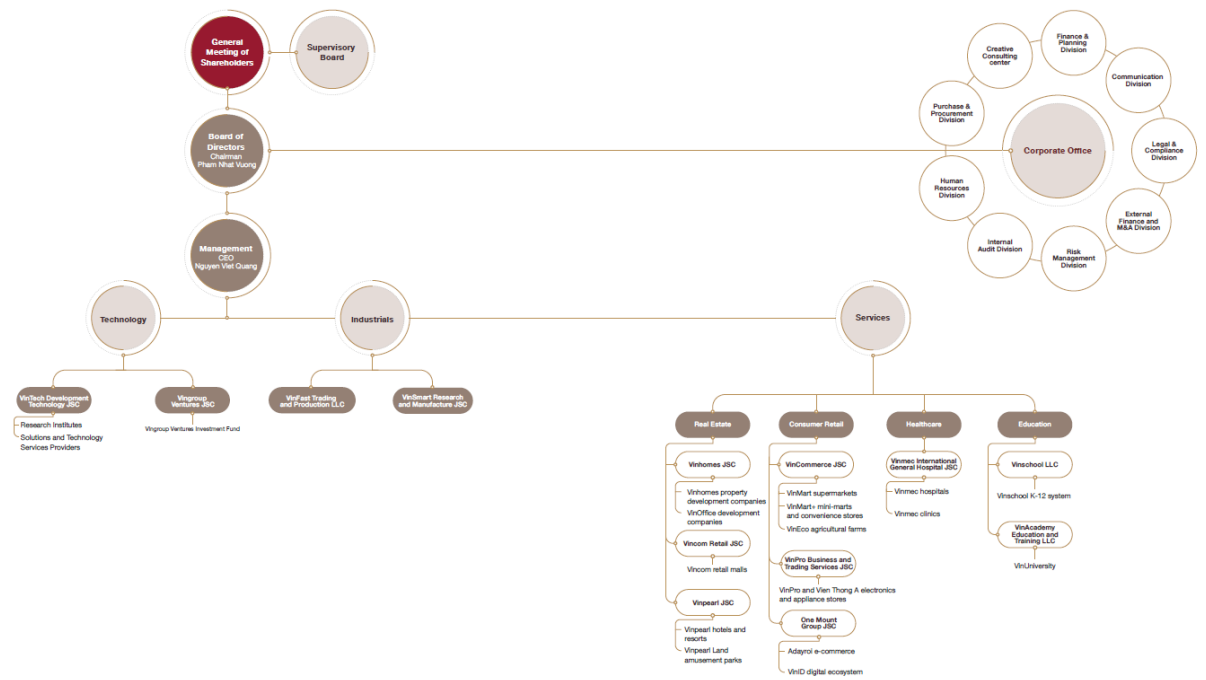
**Figure 1. Imagine of The Building Location**



Source : <https://www.google.co.id/maps/place/VinGroup/>

## 2.5 Organizational Structure

Figure 2. Chart of the Vingroup's organizational structure.



Source : Vingroup Corporate profile

## CHAPTER III

### COMPANY PROBLEM

#### 3.1 Analysis of Company Problem

##### 3.1.1 Problem Finding

The problem that was found in the financial statements of the Vingroup Corporate for the period 2017-2019, author found decrease and increase in the balance sheet and income statement. Therefore, author is interested in conducting a ratio analysis to measure the company's financial performance for the 2017-2019 period.

**Chart 1. Profit Fluctuation Periods 2017-2019**



Source: Processed Data



### **3.1.2 Formulation of The Problem**

Based on the problem described, the formulation of the problem in this report is: Analysis of Financial Ratios to Measure Financial Performance In Vingroup Corporate Periods 2017-2019.

### **3.1.3 Problem Framework**

To see the financial performance of the company, the first step is to analysis the company's profitability and liquidity ratios.

## **3.2 Theoretical Basis**

### **3.2.1 Financial Ratio Analysis**

John (2015, pp. 11-12) stated that ratios are tools utilized by analysts as part of the analytical process to understand different aspect of a business.<sup>4</sup> Ratios are based on logical known relationships between financial statement line items such as assets and liabilities or revenue and expense. Financial ratios show the relationship between different data points in order to make decisions.

As part of their analysis and financial reporting functions, financial executives need to provide critical decision, making information, both internally to general managers, division heads and department heads, and externally to investors and financial institutions. A variety of ratios exists to assist financial managers to summaries and analysis the financial statements including balance sheet, income statement and statement of cash flows.

### **3.2.2 Types of Financial Ratio Analysis**

According to John's (2015, pp. 28-38), there are several types of financial ratios:

#### **1. Liquidity Ratios**

Liquidity ratios measure company's ability to meet its short-term obligations (liquidity).

##### **a. Current Ratio**

---

<sup>4</sup> John Gillingham, 'Financial Ratios & Analysis Accounting Play', 2015, 1-176.

The current ratio is the broadest measure of short-term liquidity because it takes into consideration all available liquid assets, including inventory and accounts receivable.

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}} \times 100\%$$

b. Quick Ratio

The quick ratio is a more conservative liquidity indicator because it excludes inventory from the numerator.

$$\text{Quick Ratio} = \frac{\text{Current Assets} - \text{Inventory}}{\text{Current Liabilities}} \times 100\%$$

## 2. Profitability Ratios

Profitability ratios are used to identify the level and quality of earnings. Profitability is a measure of net earnings, relative to components used to generate earnings. Profitability is also a measure of efficiency, providing evidence for how well a company utilizes things like assets or equity in order generate both revenue and profit.

a. Profit Margin

The profit margin ratio is an important measure and point of consideration for any user. It measures the total profit of a company relative to total sales.

$$\text{Profit Margin} = \frac{\text{Net Income}}{\text{Net Sales}} \times 100\%$$

b. Return on Assets

The return on assets (ROA) ratio measures relationship between net earnings and assets.

$$\text{Return on Assets} = \frac{\text{Net Income}}{\text{Net Assets}} \times 100\%$$

c. Return on Equity

Return on equity (ROE) measures profitability relative to shareholder investment, or equity. This ratio is generally considered the best measure of profitability and is strongly favored by investors.

$$\text{Return on Equity} = \frac{\text{Net Income}}{\text{Equity}} \times 100\%$$

### 3.2.3 Understanding of Financial Performance

Financial performance is the company's financial condition over a certain period that includes the collection and use of funds measured by several indicators of capital adequacy ratio, liquidity, leverage, solvency, and profitability (Didin, Jusni & Mochamad, 2018).<sup>5</sup> Financial performance is the company's ability to manage and control its resources.

Financial performance principally reflects business sector outcomes and results that show overall financial health of the sector over a specific period of time. It indicates that how well an entity is utilizing its resources to maximize the shareholders wealth and profitability. Although a complete evaluation of a firm's financial performance takes into account many other different kind of measurement used in the field of finance and statistical inference is financial ratios.

### 3.3 The Method Used

The method to be used is to calculate the liquidity ratio and the profitability ratio.

#### 3.3.1 Liquidity Ratio

a. Current Ratio

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}} \times 100\%$$

---

<sup>5</sup> Didin Fatihudin, Jusni, and Mochamad Mochklas, 'How Measuring Financial Performance', *International Journal of Civil Engineering and Technology*, 9.6 (2018), 553–57.

b. Quick Ratio

$$\text{Quick Ratio} = \frac{\text{Current Assets} - \text{Inventory}}{\text{Current Liabilities}} \times 100\%$$

### 3.3.2 Profitability Ratio

a. Profit Margin

$$\text{Profit Margin} = \frac{\text{Net Income}}{\text{Net Sales}} \times 100\%$$

b. Return on Assets

$$\text{Return on Assets} = \frac{\text{Net Income}}{\text{Net Assets}} \times 100\%$$

c. Return on Equity

$$\text{Return on Equity} = \frac{\text{Net Income}}{\text{Equity}} \times 100\%$$

## CHAPTER IV

### RESULT AND DISCUSSION

#### 4.1 Result

**Table 4.1 Research Result and Discussion**

| <b>RATIO</b>         | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>RATIO<br/>AVERAGE</b> |
|----------------------|-------------|-------------|-------------|--------------------------|
| <b>Liquidity</b>     |             |             |             |                          |
| Current Ratio        | 81.08%      | 123.83%     | 108.88%     | 104.59%                  |
| Quick Ratio          | 35.74%      | 73.38%      | 62.65%      | 57.25%                   |
| <b>Profitability</b> |             |             |             |                          |
| Profit Margin        | 6.32%       | 5.07%       | 5.9%        | 5.76%                    |
| ROA                  | 19.97%      | 43.4%       | 41.83%      | 35.06%                   |
| ROE                  | 10.75%      | 6.25%       | 6.39%       | 7.79%                    |

Source : Processed Data

#### 4.2 Discussion

##### 4.2.1 Liquidity Ratio

###### a. Current Ratio

Current ratio is a way to find out and measure the ability of a company to pay off the debts. From the above ratios, that can be seen that the amount of current ratio in 2017 is 81.08%, the current ratio in 2018 is 123.83% increased by 42.75%, and the current ratio in 2019 is 108.88% decreased by 14.95%. The decline in 2019 was due to the increase in the value of current liability, while the increase in 2018 because the increase in current asset, which was

greater than the increase in current liability. The current ratio in 2018 and 2019 are always above industry average. This causes THE COMPANY IS LIQUID because it has reached the industry average.

b. Quick Ratio

Quick ratio is to measure a company is able to meet its short-term obligations with its most liquid assets. Quick ratio in 2017 is 35.74%, in 2018 is 73.38% increased by 37.64%, and quick ratio in 2019 is 62.65% decreased by 10.73%. The increase in 2018 was due to decrease in value of current liability, while in 2019 decrease because increase in the value of current liability. The quick ratio in 2018 and 2019 are always above industry average. This causes THE COMPANY IS LIQUID because it has reached the industry average.

#### 4.2.2 Profitability Ratio

a. Profit Margin

Profit margin is to measure of a company earnings. In 2017 is 6.32%, then in 2018 is 5.07% decreased by 1.25%, in 2019 is 5.9% increased by 0.83%. The increase occur due to increasing profits and the decrease occur due to decreasing profits. The profit margin in 2017 is above industry average but in 2018 it is under industry average and come back to above industry average again in 2019. It can be concluded that profit margin in this company is GOOD.

b. Return on Assets

Return on assets is provides how much profit a company is able to generate from assets. In 2017 is 19.97%, in 2018 is 43.4% increased by 23.43%, then in 2019 is 41.83% decreased by 1.57%. the decline that occurred in 2019 was due to net income that was smaller than increase in total asset value, and for the increase in 2018 because increase in the value of net income is less than increase in the value of total asset. The larger this ratio, the better for company, the conclusion is that Return on Assets in Vingroup corporate is GOOD

enough because in 2018 and 2019 it is always above industry average.

c. Return on Equity

Return on equity is the amount of net income returned as a percentage of equity. In 2017 is 10.75%, then in 2018 is 6.25% decreased by 4.5%, in 2019 is 6.39% increased by 0,14%. Increase in 2019 occurred because increase in net profit was smaller than increase in equity. While the decrease in 2018 was due to the opposite, decrease in net income. The larger this ratio, the better for company, the conclusion is that Return on Equity in Vingroup corporate is NOT GOOD enough because in 2018 and 2019 it is under industry average.

## **CHAPTER V**

### **CONCLUSION AND SUGGESTION**

#### **5.1 Conclusion**

Based on the calculation of the ratios that have been carried out from 2017 to 2019 for the assessment of financial performance using financial ratio analysis, namely the liquidity ratio and profitability ratio at Vingroup Corporate, Vietnam, it can be concluded that the performance of the Vingroup Corporate based on the results from the liquidity ratio analysis above illustrates the condition of the company that is good, it can be seen from the calculation of the current ratio which has increase significantly in 2018, the significant increase also occurred in the quick ratio calculation in 2018. Then the profitability analysis above describes a sufficient condition, during the three periods although experiencing fluctuation but with increase trend.

#### **5.2 Suggestion**

After author analyze, calculation and obtain the above conclusion, author provide suggestion for the company, the Vingroup Corporate should optimize the use of current assets and reduce current liabilities so that liquidity increases.

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'Vietnamese People Living in France'

<<http://www.uakron.edu/dotAsset/1545229.pdf>>

## ATTACHMENT



Given A Certificate by Representative of the International Office of University of Economics and Law (UEL), Vietnam.



Celebrating Mid-Autumn Festival.



Celebrating UEL's Day.



UEL Sport Day.



Celebrating one of our Vietnamese friend's birthday.



Farewell party with ERO team.





## FORMULIR

### BIRO ADMINISTRASI AKADEMIK KEMAHASISWAAN (BAAK)

#### DAFTAR HADIR PESERTA PRAKTEK KERJA PENGABDIAN MASYARAKAT (PKPM)

Desa : .....

Kecamatan : QTJA .....

Kabupaten : Thu Duc .....

Propinsi : Ho Chi Minh City .....

Kelompok : Student Mobility .....

| NO | NPM        | NAMA MAHASISWA       | TANGGAL |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |   |   |   |   |   |   |   |
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| 1  | 1812120100 | FIBI RIZKI HERDIANTI | ✓       | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓  | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
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| 7  |            |                      |         |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |   |   |   |   |   |   |   |

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Bandar Lampung, 27 September, 2021  
Ketua Kelompok,

( FIBI RIZKI HERDIANTI )  
NPM. 1812120100.....



**FORMULIR**

**FORM BIMBINGAN PENULISAN LAPORAN PRAKTEK KERJA  
PENGABDIAN MASYARAKAT (PKPM)**

Nama : FIBI RIKI HERDIANTI  
NPM / Kelas : 1812120100 /  
Tempat KP/PKPM : University of Economic and Law, Vietnam  
Nama Pembimbing : ANIK IRAWATI, S.E., M.Sc  
Judul Laporan : Analysis of Financial Ratios to Measure Financial Performance in  
Vingroup Corporate Periods 2017-2019

| NO | TANGGAL BIMBINGAN | MATERI                      | PARAF PEMBIMBING |
|----|-------------------|-----------------------------|------------------|
| 1. | 23-8-2021         | Konsultasi Judul laporan    |                  |
| 2. | 24-8-2021         | Acc Judul laporan           |                  |
| 3. | 24-9-2021         | Revisi sumber referensi     |                  |
| 4. | 25-9-2021         | Revisi discussion           |                  |
| 5. | 26-9-2021         | Acc Student Mobility Report |                  |
|    |                   |                             |                  |
|    |                   |                             |                  |
|    |                   |                             |                  |

Bandar Lampung, 29-09-2021  
Ketua Jurusan  
  
Toni Nushadianto, S.E., M.Sc  
NIK 1490819

No. Dokumen :  
4.FM-S.08.08

Revisi :  
01

Tanggal Berlaku :  
07 Juli 2017





**FORMULIR KEGIATAN PRAKTEK KERJA  
PENGABDIAN MASYARAKAT (PKPM)**

Desa : .....  
Kecamatan : ALIA  
NPM : 1812120100  
Nama : FIBI RIZKI HERDIANTI  
Kelompok : Student Mobility

| No | HARI/TANGGAL | KEGIATAN                   | TTD* |
|----|--------------|----------------------------|------|
| 1  | 25-08-2019   | Penyambutan Mahasiswa Baru |      |
| 2  | 09-09-2019   | Hari pertama Perkuliahan   |      |
| 3  | 14-09-2019   | Mid Autumn Festival        |      |
| 4  | 15-10-2019   | Field Trip                 |      |
| 5  | 02-11-2019   | UEL Day                    |      |
| 6  | 06-11-2019   | Sport Day                  |      |
| 7  | 25-12-2019   | Farewell Party             |      |
| 8  | 31-12-2019   | Kepulangan ke Indonesia    |      |
| 9  |              |                            |      |
| 10 |              |                            |      |
| 11 |              |                            |      |
| 12 |              |                            |      |
| 13 |              |                            |      |

\*) TTD oleh Penanggung jawab kegiatan

Kepala Desa,  
  
M. Pradyan Aditya, S.Pd., M.Pd  
NIK. 1401016  
JURUSAN AKUNTANSI  
DARMAJAYA

FORMULIR KUNJUNGAN PRAKTEK KERJA PENGABDIAN MASYARAKAT

Desa : .....  
 Kecamatan : 011A .....  
 Kelompok : Student Mobility .....

| NO | HARI/TANGGAL | HASIL KUNJUNGAN            | TTD Mahasiswa & NPM                                | TTD Aparat Desa | Paraf Koordinator DPL |
|----|--------------|----------------------------|--|-----------------|-----------------------|
| 1  | 25-08-2019   | Penyambutan mahasiswa batu | 1. 1812120100 <i>ds</i><br>2. 1812120100 <i>ds</i> |                 | <i>ds</i>             |
| 2  | 14-09-2019   | Mid Autumn Festival        | 1. 1812120100 <i>ds</i><br>2. 1812120100 <i>ds</i> |                 | <i>ds</i>             |
| 3  | 02-11-2019   | WEL Day                    | 1. 1812120100 <i>ds</i><br>2. 1812120100 <i>ds</i> |                 | <i>ds</i>             |
| 4  | 31-12-2019   | Kepulangan ke Indonesia    | 1. 1812120100 <i>ds</i><br>2. 1812120100 <i>ds</i> |                 | <i>ds</i>             |

Dosen Pembimbing Lapangan

*ds*  
 M. Duryan Aditya, S.Pd., M.Pd  
 NIK. 19017016 .....





## FORMULIR

### FORM PENGAJUAN JUDUL PRAKTEK KERJA PENGABDIAN MASYARAKAT (PKPM)

Nama : FIBI RIZKI HERDIANTI  
 NPM : 1812120100  
 Program Studi : SI AKUNTANSI  
 Pembimbing PKPM : ANIK IRAWATI .S.E., M.Sc

Judul Yang Diajukan :

|                |   |
|----------------|---|
| 1. Judul       | ANALYSIS OF FINANCIAL RATIOS TO MEASURE FINANCIAL PERFORMANCE IN VINGROUP CORPORATE PERIODS 2017-2019 |
| Latar Belakang | Researcher is interested in choosing Vingroup because it is the largest conglomerate in Vietnam.      |
| 2. Judul       |   |
| Latar Belakang |   |
| 3. Judul       |   |
| Latar Belakang |   |

Menyetujui  
 Ketua Program Studi  
 (Toni Nurhidayah, S.E., M.Sc)  
 NIK. 14800319

Bandar Lampung, 29-09-2021

Mahasiswa yang bersangkutan,

( FIBI RIZKI HERDIANTI )

NPM. 1812120100

Judul yang disetujui dilingkari dan diberi paraf pada nomor tersebut

|                           |             |                                 |
|---------------------------|-------------|---------------------------------|
| No. Dokumen : 4FM-SP20322 | Revisi : 00 | Tgl Berlaku : 04 September 2019 |
|---------------------------|-------------|---------------------------------|



VIETNAM NATIONAL UNIVERSITY - HOCHIMINH CITY  
UNIVERSITY OF ECONOMICS AND LAW

# CERTIFICATE OF COMPLETION

*This certificate is presented to:*

**FIBI RIZKI HERDIANTI**

*Date of Birth: 31/07/2000*

*For successfully completing*

STUDENT EXCHANGE PROGRAMME

at University of Economics and Law

from 01<sup>st</sup> September, 2019 to 24<sup>th</sup> December, 2019

Ho Chi Minh City, Dec 24<sup>th</sup>, 2019

ON BEHALF OF RECTOR

VICE RECTOR

Assoc. Prof. Le Vu Nam

Number of Certificate: 0191/DHKTL\_QHDN